ID: CCA\_2010082715013050 Number: **201039027** Release Date: 10/1/2010

UILC: 6325.00-00

From:

Office:

**Sent:** Friday, August 27, 2010 3:01:31 PM

To: Cc:

Subject: RE: Short Sale Discharge case in Florida

IRM 5.12.3.14.3 does not apply in a short sale situation where the bank's lien exceeds the value of the property.